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(2) "The Voter and the Party"; (3) "The Voter and His Representative"; (4) "The Representative and His Constituency"; (5) "The Representative and His Party." In the first lecture the author urges the necessity for the voter to acquaint himself with the facts regarding legislative matter, and points out the difficulty of securing reliable information. In his second and third lectures he discusses the relation of the voter to his party and to his representative. In state and national elections the voter is urged to support party principles; qualifications of candidates are of secondary importance. In the case of municipal elections, party measures are by no means so paramount as in national affairs. The voter is urged to select the party whose principles most nearly represent his own and to support that party. In choosing a national representative the problem is usually far more a question of the party to be supported than of the particular man to be elected, for by means of a single congressional vote the whole course of policy may be changed. The fourth lecture advocates the idea of the independence of a legislative representative (as regards his particular constituency) in exercising his own best judgment and following his own conscience in working for the general good. At the same time, however, the representative must remember that he is a representative, that he represents the particular district from which he is elected and that a certain part of his time and attention should be devoted to the people of that district. In his fifth lecture the author speaks of the growing power of the president, of the influence of party leaders, and of the use of the caucus. It is here urged that the representative should vote with his party, unless he cannot conscientiously do so.

Throughout the book party solidarity is urged as against individual independence, on the ground that to secure the continuance and success of some political principle, party solidarity is necessary. The author has pressed this point of view rather too far. This he admits when at the close he says: "I have spoken more strongly on one side than I might otherwise have done, because of the character of my audience."

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*Taxation and the Distribution of Wealth.* By FREDERIC MATHEWS.

Garden City: Doubleday, Page & Co., 1914. 8vo, pp. xiii+680.  
\$2.50 net.

The author of this work has been entirely too modest in his choice of a title. While it may appear to many that the solution of the problems involved in *Taxation and the Distribution of Wealth* should furnish subject-matter adequate for a book of 700 pages, Mr. Mathews has not limited himself to the consideration of these problems. In sixty-four chapters he deals in a more or less authoritative manner with theories of protection and of taxation, with the theory and practice of politics, with religion, intellectual progress, the practicability of socialism, and finally with the history of philosophy from Thales to the present time. We can readily agree that "it is impossible to discuss

national financial methods in their wider application, without meeting political and social questions leading into fields not limited by economic inquiry"; but the line must be drawn somewhere and all the social and political questions on the calendar cannot be regarded as problems in taxation.

As long as Mr. Mathews confines himself to theories of taxation we can readily follow him. He argues for an exclusive tax on land values, which he regards as the "natural tax." But when he turns his attention to other subjects we are inclined to agree with him (p. 658) that the preacher's dictum concerning the fatality "of the making of many books" has considerable validity even in modern times.

In his discussion of the theories of taxation the author has no arguments not already to be found in the writings of single-taxers, although his practical recommendations are frequently novel enough. The chapter on the incidence of land taxes is practically all quoted from Shearman's *Natural Taxation*, and very considerable parts of other chapters are credited to secondary works.

The book can hardly be recommended to serious students of public finance.

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*Die Bodenreform im Lichte des humanistischen Sozialismus.* Von HEINRICH WEHBERG. Munich and Leipzig: Duncker & Humblot, 1913. 8vo, pp. xiii+167. M. 5.

The four essays comprising the book—(1) "The Platform of Humanistic Socialism," (2) "The Single Tax from the Standpoint of Free Trade," (3) "The Nationalization of the Mines," (4) "The Housing Problem"—written by Dr. Wehberg, a physician, in 1891-95, are now republished by the Single Tax (Bodenreform) Society in commemoration of the twenty-fifth anniversary of the founding of the society. The book serves also to honor the memory of an otherwise obscure single-taxer who was the first president of the *Bund für Bodenbesitzreform* organized in 1888. The essays are recapitulations of the single-tax principles as expounded by the early "Bodenreformer," Stamm, Flürscheim, and Hertzka. In some of his views the author is at variance with single-taxers in general, especially in his insistence that under government ownership of the land even urban land will tend to fall in value. This difference of opinion is held responsible for Wehberg's withdrawal from active participation in the affairs of the society. By humanistic socialism, it is interesting to note, he intended to differentiate the single-tax movement, the purpose of which was "to free mankind from economic injustice and misery," from the materialistic collectivism represented by the Social Democratic party, and to emphasize the importance of human, individual initiative and effort. The book offers nothing new; its interest lies merely in its historic value. It is to be regretted that the interesting preface setting forth the life and activities of Dr. Wehberg and of the beginnings of the single-tax movement in Germany is anonymous.